

December 18, 2017

Honorable Paul Ryan Speaker U.S. House of Representatives Washington, DC 20515

Dear Speaker Ryan:

On behalf of the members of the American Supply Association (ASA), representing more than 650 manufacturers and distributors of Plumbing, Heating, Piping and Cooling (PHCP) and industrial Pipe-Valves-Fittings (PVF), we applaud Congress' work in achieving historic, once-in-a-generation comprehensive tax reform.

While no one constituency can claim they received every provision, credit or deduction in the tax code that they worked towards, this bill achieves reforms not seen in history. From the full and immediate expensing of capital investments and increasing the section 179 expensing cap from \$500,000 to \$1 million, to expanding the child tax credit and doubling the exemption to the estate tax, this bill leaves no stone unturned and promises to achieve lasting results in our economy. For this, we thank you and Congress' unwavering diligence.

We appreciate your leadership, taking a major step towards bringing relief to not just the small business community, but to every household across the country. We look forward to continue working with you and others as this becomes law. Should you have any additional questions, please don't hesitate to contact Daniel Hilton at (703) 328-5234 or dhilton@asa.net.

Sincerely,

Daniel Hilton

Director of Government Affairs American Supply Association

Cc: Members of Congress